

ABSTRAK

Penelitian ini dibuat dengan tujuan untuk memberikan bukti empiris mengenai pengaruh *good corporate governance* terhadap ketepatan waktu pelaporan keuangan. Ketepatan waktu penyampaian laporan keuangan merupakan salah satu indikator penting yang dapat digunakan dalam pengambilan keputusan bagi pengguna laporan keuangan, sehingga informasi yang terdapat dalam laporan keuangan akan menjadi tidak relevan apabila terlambat dalam penyampaian. *Good corporate governance* pada penelitian ini diukur dengan komisaris independen, kepemilikan asing, rapat komite audit dan kualitas audit.

Populasi yang digunakan dalam penelitian ini yaitu perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2014 sampai dengan 2018. Dari total sampel dalam penelitian ini, terdapat 92,9% perusahaan yang menyampaikan laporan keuangannya dengan tepat waktu, sedangkan 7,1% diketahui tidak tepat waktu dalam menyampaikan laporan keuangannya. Teknik analisis yang digunakan adalah metode analisis regresi logistik pada tingkat signifikansi 0,05 dengan *software* SPSS versi 25.

Hasil pengujian hipotesis menunjukkan bahwa komisaris independen berpengaruh terhadap ketepatan waktu pelaporan keuangan sedangkan kepemilikan asing, rapat komite audit dan kualitas audit tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan.

Kata kunci: Ketepatan waktu, komisaris independen, kepemilikan asing, rapat komite audit, kualitas audit

ABSTRACT

This research aimed to provide empirical evidence regarding the effect of Good Corporate Governance on the timeliness of financial reporting. While, timeliness of financial statement submission is one of the important indicators which can be used by users of financial statement in making decision. Therefore, the information contains in financial statement will become irrelevant since it is too late in the submission. Meanwhile, Good Corporate Governance was measured by independent commissioners, foreign ownership, audit committee meetings and audit quality.

The population was Property and Real Estate companies which were listed on Indonesia Stock Exchange (IDX). Moreover, there was 92.9% of companies which submitted their financial statements on time, as 7.1% were found not to be on time in delivering their financial statements. Furthermore, the data analysis technique used logistic regression analysis, with significance of 0.05 with SPSS 25.

From hypothesis testing result, it concluded independent commissioner (IC) had significance of 0.025. This meant, the independent commissioner affected the timeliness of financial reporting. On the other hand, foreign ownership (KPAS), audit committee meeting (RKA) and audit quality (KA) simultaneously did not affect the timeliness of financial reporting.

Keywords: Timeliness, Independent Commissioner, Foreign Ownership, Committee Meeting



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